



# State of Tennessee

Justin P. Wilson, State Comptroller

For Immediate Release: Oct. 21, 2013

## **Audit of Lewis County Government Finds Numerous Mistakes, Poor Management Practices and Outright Fraud**

An audit by the Tennessee Comptroller's office has found Lewis County's trustee improperly took more than \$44,000 of public funds for personal use. In addition, the trustee made accounting mistakes that overstated the amount of cash his office had in the bank by more than \$173,000. The report was released today by the Comptroller's Division of Local Government Audit.

The trustee withheld all or part of 24 deposits that were supposed to be deposited into the office's bank account. He also wrote himself seven checks payable to himself or to cash that didn't appear to have any business purpose related to the office.

Information about the cash shortage in the trustee's office has been reviewed with the local district attorney general, the state attorney general and the county mayor.

The audit also found mistakes in other departments within Lewis County government. These mistakes included failure to properly document purchases; failure to pledge adequate securities to protect county funds above Federal Deposit Insurance Corporation coverage; failure to have employees operate from separate cash drawers and to use separate computer usernames for more accountability; failure to properly spend money from the sheriff's department's confidential drug fund; and failure to properly assess property within the county for tax purposes.

"In all, our auditors had a total of 22 findings – which is an unacceptably high number," Comptroller Justin P. Wilson said. "I hope and expect that county officials will take the corrective steps recommended in the audit so these errors do not occur again in the future."

The report can be found online at: <http://www.comptroller.tn.gov/la/>

If you suspect fraud, waste or abuse of public funds in Tennessee, call the Comptroller's toll-free hotline at 1-800-232-5454 or file a report online at: <http://www.comptroller.tn.gov/shared/safwa.asp>.

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